

# AUDITOR/CONTROLLER-RECORDER

## Larry Walker

### MISSION STATEMENT

#### Office of the Auditor/Controller-Recorder

The mission of the Auditor/Controller-Recorder is to provide superior accounting, auditing and recording services in accordance with legal requirements and professional standards. We will perform these functions with objectivity, integrity and independence, and with constant attention to the needs of our customers and the taxpayers.

#### Our Taxpayers

We are committed to spending taxpayer dollars wisely. To this end, we are dedicated to providing our services in a cost-effective, efficient manner by taking advantage of innovation and new technology. We will promote sound financial management throughout county government and will perform budgetary control as required by law.

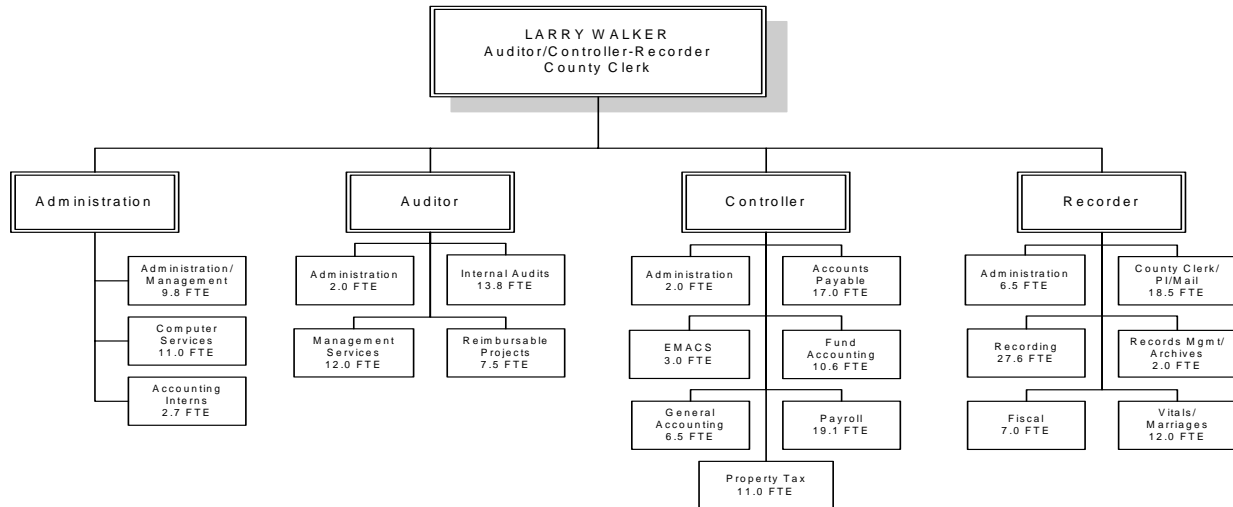
#### Our Customers

We are committed to providing a high level of quality services to our customers. We will be sensitive and responsive to our customers' needs and expectations. We will be accurate, thorough and timely in the performance of our duties and will treat our customers in a professional manner with courtesy and respect.

#### Our Employees

We are committed to providing our employees with a safe, comfortable working environment in an atmosphere of mutual respect, cooperation and non-discrimination. We will hire and train competent, knowledgeable individuals with backgrounds that will complement and enhance the abilities of our workforce and we will provide opportunities for continued professional growth and advancement. We recognize, value, and support the efforts and ideas of our employees and will provide the information and resources necessary to accomplish the goals of this organization.

### ORGANIZATIONAL CHART



### SUMMARY OF BUDGET UNITS

	2005-06					
	Appropriation	Revenue	Local Cost	Fund Balance	Revenue Over/ (Under) Exp	Staffing
Auditor/Controller-Recorder	15,092,861	13,107,615	1,985,246			193.6
Micrographics	242,540	-		242,540		-
Systems Development	18,779,596	6,100,000		12,679,596		8.0
Vital Records	287,601	145,000		142,601		-
Records Management	203,135	200,240			(2,895)	1.0
TOTAL	34,605,733	19,552,855	1,985,246	13,064,737	(2,895)	202.6



## Auditor/Controller-Recorder

### DESCRIPTION OF MAJOR SERVICES

The Office of the Auditor/Controller-Recorder and County Clerk is responsible for providing a variety of accounting and document recording services. The Auditor and Controller Divisions record the collections, and perform the disbursements and audits of all county financial activities to ensure sound financial management. In addition, it is responsible for personnel payroll services, developing and implementing accounting systems, and administering the countywide cost allocation plan. The Recorder Division is responsible for accepting all documents for evidencing ownership and encumbrances of real and personal property and other miscellaneous records. The Recorder Division is also responsible for County Archives and County Clerk functions. County Archives maintains historical records relating to vital statistics, fictitious business names, and other entities required by the State to register with the County Clerk.

The Auditor/Controller-Recorder's Office is supportive of San Bernardino County's Mission, Vision and Values Statement. The role of this office is to ensure the safety and integrity of the County's finances and records. The Auditor/Controller-Recorder promotes trustworthiness in county government by maintaining and providing access to public records. The Auditor/Controller-Recorder supports the economy of the County by issuing payroll, vendor payments, and property tax allocations in a timely and efficient manner. The Auditor/Controller-Recorder offers a high level of customer service in a very cost-effective manner.

### BUDGET AND WORKLOAD HISTORY

	<b>Actual 2003-04</b>	<b>Budget 2004-05</b>	<b>Estimate 2004-05</b>	<b>Proposed 2005-06</b>
Appropriation	11,954,499	14,647,191	18,002,327	15,092,861
Departmental Revenue	14,705,766	12,486,168	13,608,922	13,107,615
Local Cost	(2,751,267)	2,161,023	4,393,405	1,985,246
Budgeted Staffing		191.6		193.6

#### Workload Indicators

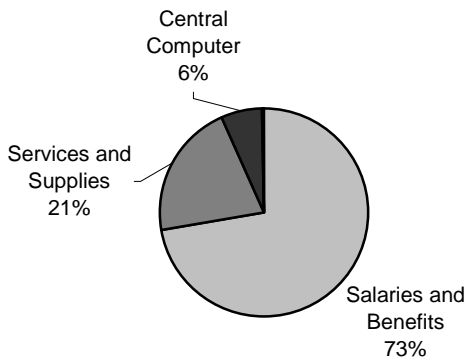
Audits	66	77	66	55
Contract audits	78	78	78	92
Payroll direct deposits	468,163	464,400	465,900	466,000
Payroll warrants issued	24,460	24,100	24,200	24,200
Tax refunds/corrections	72,189	70,000	55,650	56,000
Fund transfers processed	19,428	21,200	20,400	20,800
Deposits processed	12,410	12,750	12,800	13,000
Warrants issued & audited	283,351	330,000	265,000	260,000
Legal documents recorded	949,864	800,000	945,000	945,500
Marriage licenses issued	10,197	10,900	13,300	13,500
Marriage ceremonies performed	3,282	3,500	5,800	5,900
Marriage certificates issued	18,272	18,200	19,650	20,500
Birth certificates issued	49,626	47,000	55,500	56,000
Death certificates issued	6,700	6,300	6,300	6,500
Fictitious business names filed	18,077	16,400	17,270	18,000
Notary bonds filed	3,188	2,900	4,250	4,375

In 2004-05 estimated costs is more than budget due to the September 14, 2004, one-time mid-year item for the County's Financial Accounting System (FAS). Increased revenue results from recording revenue and marriage license fees.

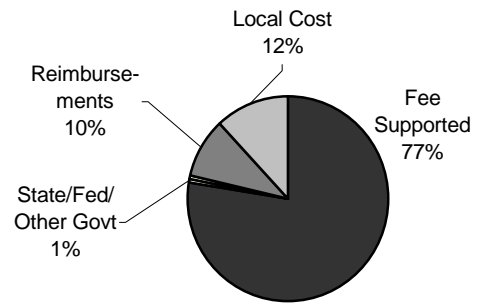
The proposed 2005-06 costs compared to the estimated cost is decreasing due to the one-time mid-year item for the County's Financial Accounting System (FAS). The proposed revenue in 2005-06 is projecting an increase in recording fee revenue compared to 2004-05 budget.



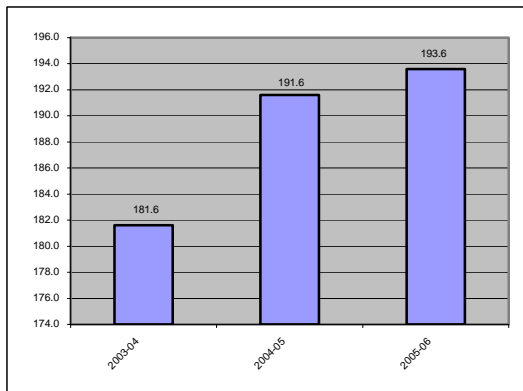
## 2005-06 BREAKDOWN BY EXPENDITURE AUTHORITY



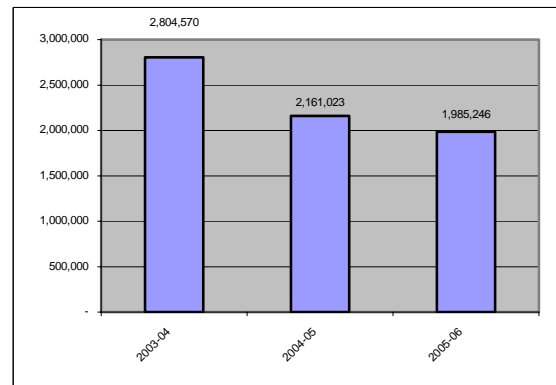
## 2005-06 BREAKDOWN BY FINANCING SOURCE



2005-06 STAFFING TREND CHART



2005-06 LOCAL COST TREND CHART



GROUP: Fiscal  
DEPARTMENT: Auditor/Controller-Recorder  
FUND: General

BUDGET UNIT: AAA ACR  
FUNCTION: General  
ACTIVITY: Finance

## ANALYSIS OF 2005-06 BUDGET

	A	B	C	D	B+C+D E	F Department Recommended Funded Adjustments (Schedule A)	E+F G
	2004-05 Year-End Estimates	2004-05 Final Budget	Cost to Maintain Current Program Services	Board Approved Adjustments	Board Approved Base Budget		2005-06 Proposed Budget
<b>Appropriation</b>							
Salaries and Benefits	11,051,916	11,500,800	222,794	93,584	11,817,178	234,172	12,051,350
Services and Supplies	3,215,809	3,198,376	(295,761)	-	2,902,615	643,588	3,546,203
Central Computer	1,159,570	1,159,570	(98,487)	-	1,061,083	-	1,061,083
Improvement to Structures	-	31,004	-	-	31,004	(31,004)	-
Capitalized Software	3,364,235	-	-	-	-	-	-
Transfers	453,356	34,618	-	-	34,618	4,088	38,706
Total Exp Authority	19,244,886	15,924,368	(171,454)	93,584	15,846,498	850,844	16,697,342
Reimbursements	(1,277,177)	(1,277,177)	-	-	(1,277,177)	(327,304)	(1,604,481)
Total Appropriation	17,967,709	14,647,191	(171,454)	93,584	14,569,321	523,540	15,092,861
<b>Departmental Revenue</b>							
Licenses and Permits	508,767	415,000	-	-	415,000	75,000	490,000
State, Fed or Gov't Aid	109,807	54,595	-	-	54,595	35,388	89,983
Current Services	12,914,298	11,938,973	(4,323)	93,584	12,028,234	423,398	12,451,632
Other Revenue	76,050	77,600	-	-	77,600	(1,600)	76,000
Total Revenue	13,608,922	12,486,168	(4,323)	93,584	12,575,429	532,186	13,107,615
Local Cost	4,812,143	2,161,023	(167,131)	-	1,993,892	(8,646)	1,985,246
Budgeted Staffing		191.6	-	1.0	192.6	1.0	193.6



In 2005-06 the department will incur increased costs in retirement, workers compensation, inflationary services and supplies purchases and will incur decreased costs in risk management liabilities, computer printing costs and central computer charges. These costs are reflected in the Cost to Maintain Current Program Services column.

In the Board Approved Adjustment column contains the addition of one new Supervising Accounting Technician added to provide more structure and oversight to operations, provide additional internal controls and to ensure the department continues to provide good customer service. In addition, the Board approved the reclassification of 3 Accountants I to Accountants II. The type of knowledge required and the nature of the work is consistent with the job description of an Accountant II.

DEPARTMENT: Auditor/Controller-Recorder  
FUND: General  
BUDGET UNIT: AAA ACR

## SCHEDULE A

## DEPARTMENT RECOMMENDED FUNDED ADJUSTMENTS

Brief Description of Program Adjustment	Budgeted Staffing	Appropriation	Departmental Revenue	Local Cost
1. Salaries and Benefits Increase is due to the addition of 1 ACR Building Coordinator (new classification). Other increases due to step increases, paid vacation and administration leave.	1.0	234,172	-	234,172
2. Services and Supplies Increase of \$247,933 for other professional services due to training for on-line Time and Labor Reports, increase cost for Data Quest contract for payroll document imaging, and increased audit cost with Vavrinek, Trine Day. In addition, postage increased by \$287,084 due to first class postage increasing from \$.37 to \$.40 and an increase in contract custodial services of \$108,571.		643,588	-	643,588
3. Structures & Improvement to Structures This amount was budgeted in 2004-05 for security cameras. This is a one-time cost and will not be required in 2005-06 fiscal year.		(31,004)	-	(31,004)
4. Transfers Human Resources EH&P costs are higher this year.		4,088	-	4,088
5. Reimbursements Increase transfers to fully fund positions and supplies allowed for reimbursement by the special revenue fund.		(327,304)	-	(327,304)
6. Licenses, Permits & Franchises We are estimating an increase in marriage license fee revenue based on current numbers and historical trending.		-	75,000	(75,000)
7. State Aid/Federal Aid Increase in State Aid and Federal Aid due to historical trending.		-	35,388	(35,388)
8. Charges for Current Services Increased recording fee revenue. For a number of years this revenue has been increasing due to a high number of documents processed by the department. We project an increase again for fiscal year 2005-06 and are estimating the increase to flatten out somewhat.		-	423,398	(423,398)
9. Other Revenue Decrease in other revenue due to minor shifts in funding.		-	(1,600)	1,600
<b>Total</b>	<b>1.0</b>	<b>523,540</b>	<b>532,186</b>	<b>(8,646)</b>



DEPARTMENT: Auditor/Controller-Recorder  
 FUND: General  
 BUDGET UNIT: AAA ACR

## SCHEDULE C

## FEE REQUEST SUMMARY

Brief Description of Fee Request	Budgeted Staffing	Appropriation	Departmental Revenue	Local Cost
1. Accounting Fees Increase fee from \$68 to \$72. This uniform rate is based upon cost accounting from the 2005-06 COWCAP.	-	-	37,876	(37,876)
2. Fictitious Business Names - various To recover actual direct and indirect costs. Rate is comparable to benchmark counties. Service is optional to the customer.	-	-	111,766	(111,766)
3. Fax Copies per page New fax copies \$2 per page fee. To recover actual direct and indirect costs. Rate is comparable to benchmark counties. Service is optional to the customer.	-	-	200	(200)
4. Renewal of Vows New renewal of vows for \$40. To recover actual direct and indirect costs. Rate is comparable to benchmark counties.	-	-	200	(200)
5. Various Map Copies Transfer to service function and fee from ISD	-	-	44,153	(44,153)
6. Various daily or monthly online images or indices. To recover actual direct cost paid to vendor. Service is optional. Fee is changing from daily fee to per image fee.	10.0	941,785	981,068	(39,283)
7. Certificate of Record per Name Evidence New certificate of record \$15 per name evidence fee. To recover actual indirect costs. Service is optional to the customer.	-	-	450	(450)
8. 16mm and 35 mm Film Various film fees are recommended for deletion due to fees being obsolete and no longer being requested.	-	(255)	(255)	-
9. On-line database Inquiry Fee is recommended for deletion due to the fee being obsolete and no longer being requested.	-	(0.60)	(0.60)	-
10. Copies greater than 8-1/2 X 11 Fee is recommended for deletion due to the fee being obsolete and no longer being requested.	-	(1.75)	(1.75)	-
11. Issuing Clerk's Certificate and Dissolution of Partnership Various fees are recommended for deletion due to fees being obsolete and no longer being requested.	-	(14)	(14)	-
12. Laundry Supply Registration and Clerk's Certificate re: Survey Fee's are recommended for deletion due to the fees being obsolete and no longer being requested.	-	(14)	(14)	-
13. Taking an affidavit or Acknowledgment Fee is recommended for deletion due to the fee being obsolete and no longer being requested.	-	(7)	(7)	-
14. Private Professional conservators and guardian Fees are recommended for deletion due to the fees being obsolete and no longer being requested.	-	(52)	(52)	-
<b>Total</b>	<b>10.0</b>	<b>941,441</b>	<b>1,175,369</b>	<b>(233,928)</b>

